

THE EFFECTIVE DATE OF THIS ORDINANCE IS FEBRUARY 4, 2002

ORDINANCE NO. 03-12-335

RE: Revisions to Building Excise Tax Ordinance

PREAMBLE

By State law, § 2-7-131 of the Frederick County Code, Chapter 690 of the Laws of Maryland 2001, the County Commissioners of Frederick County are authorized to fix, impose and collect a building excise tax.

By Ordinance No. 01-22-296 effective February 4, 2002, the Board of County Commissioners imposed such a building excise tax.

The Board of County Commissioners desires to revise the change in use provisions of Sec. 1-8-76 of the Building Excise Tax Ordinance and also revise Sec. 1-8-74(b)(2) and to make both such revisions retroactive to the initial effective date of the Building Excise Tax Ordinance of February 4, 2002.

The County Commissioners held a duly advertised public hearing concerning this Ordinance on Tuesday, July 15, 2003. The public had an opportunity to comment on this Ordinance at this public hearing.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY,

MARYLAND, that Sections 1-8-74(b) and 1-8-76 of the Frederick County Code (1979) are hereby amended to read as follows:

Sec. 1-8-74. Payment of Tax.

(a) *Building Excise Tax Paid Before Issuance of Building Permit:* An applicant for a building permit shall pay the building excise tax before the issuance of a building permit.

(b) *Refunds:*

- (1) The Director of Finance shall refund to the applicant the building excise tax paid if the building permit is cancelled or expires.
- (2) If, upon appeal by an applicant who has paid the building excise tax, the County [Commissioners determine] MANAGER DETERMINES that the Director of Permits and Inspections has erred in calculating the building excise tax, the Director of Finance shall refund to the applicant the difference between the amount of building excise tax paid by the applicant and the correct amount.

Sec. 1-8-76. Change in Use.

(A) [Upon receipt of a building permit application, the] IF THE Director of Permits and Inspections [shall determine whether it] DETERMINES THAT A BUILDING PERMIT APPLICATION is for a change in use[. In such a case], THEN the building excise tax shall be imposed based on the use applied for in the

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[Brackets] indicate matter deleted from existing law.

building permit application. A credit shall be granted for any building excise tax previously paid for this construction. No refund shall be granted if the credit for any building excise tax previously paid exceeds the building excise tax imposed.

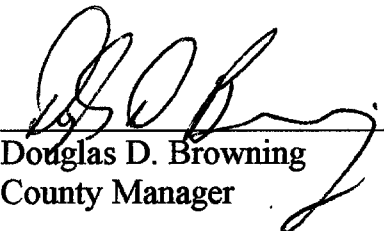
(B) NO BUILDING EXCISE TAX SHALL BE IMPOSED FOR A CHANGE IN USE OF A BUILDING EXISTING ON FEBRUARY 3, 2002. EXCEPT, HOWEVER, THE BUILDING EXCISE TAX SHALL BE IMPOSED AS PROVIDED IN THIS ARTICLE TO THE EXTENT THE GROSS SQUARE FOOTAGE OF THE CONSTRUCTION INCREASES.

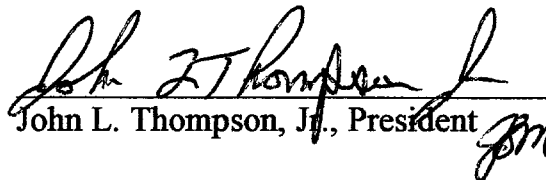
AND BE IT FURTHER ENACTED AND ORDAINED that this Ordinance is intended by the Board of County Commissioners to be retroactive to the initial effective date of the Building Excise Tax Ordinance (Ordinance No. 01-22-296), February 4, 2002.

The undersigned hereby certifies that this Ordinance was approved and adopted on the 15th day of July, 2003.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND


Douglas D. Browning
County Manager


John L. Thompson, Jr., President

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